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## Opinions Of University Students About Teaching Techniques In Accounting Lessons

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### Abstract

The aim of this paper is to determine the opinions of university students about teaching techniques in different types of accounting lessons. Teaching techniques include the devices that are used, the type of teaching and the characteristics of the accounting lecturer. Statistical analyses are performed to determine the opinions about teaching techniques. Data is collected by face to face meeting of 4<sup>th</sup> class students who had 3 or more accounting lessons at three programs of two faculties of Akdeniz University and the results are compared. Convenience sampling method of non-random sample methods is used. Frequencies of demographic questions and means and standard deviations for statements are performed. Mann Whitney U test is performed whether there are significant differences in students' opinions about the characteristics of accounting lecturer and about accounting teaching technique. Better teaching techniques are developed in almost all fields to prepare the students well equipped to the working life. Accounting is one of the important fields which is difficult to be understood. Students think that the best method to understand different types of accounting lessons is using powerpoint presentation and blackboard together. The most important characteristics of accounting lecturer are to be asked questions without hesitation, knowledge of the field that is taught and well prepared and having ability to teach. Students think that questions should be solved after explanation of the theoretical accounting lesson, real life situations in accounting should be incorporated with theory and case studies should be used.

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**Keywords:** Accounting teaching methods, characteristics of accounting lecturer

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## 1. Introduction

Most of the students who have accounting lesson in their curriculum have a prejudice against “accounting” before experienced it. For that reason the effect of first lesson, characteristics of the lecturer and teaching methods are very important subjects which enable the students to learn and like it. The students who will enter business, government and other organizations where decision-makers use accounting information will benefit from the first lesson in accounting (AECC, 1982). There will be students who will continue their career in accounting field and there will be also students who are majoring in fields such as management and marketing rather than accounting; non-accounting majors may perceive accounting as difficult and boring; so, negative perceptions may influence learning approaches of students, resulting in reduced learning outcomes (Krom & Williams, 2011). The role of accounting educators is to teach their students communication skills, positive work ethic and appropriate professional behavior besides providing them with accounting knowledge and skills (Braun & Sellers, 2012). To do this, teaching techniques, and characteristics of the accounting lecturer become the main point to achieve these aims. The purpose of this study is to determine the opinions of university students about teaching techniques in different types of accounting lessons. Teaching techniques include the devices that are used, the type of teaching and the characteristics of the accounting lecturer. Besides these, it is also aimed to detect the preferable teaching technique in different accounting lessons and the main reason of studying the accounting lesson. The following questions will also be tried to answer:

1-Is there any significant difference between students’ opinions about the characteristics of accounting lecturer and opinions about accounting teaching technique and choosing accounting as a profession or doing master degree in accounting in after graduation?

2-Is there any significant difference between students’ opinions about the characteristics of accounting lecturer and opinions about accounting teaching technique and the main reason to study accounting lessons?

## 2. Literature Review

Abhayawansa et al. (2012)’s study examined the impact of prior learning experience on students’ approaches to learning by comparing approaches to learning of university students in the discipline of accounting and found that of prior learning experience influences students’ approaches to learning in university. Students with prior learning experience showed higher scores on deep approach which is related to pursuit of knowledge and achieving approach which is context dependent (p. 343, 350). Bandura & Lyons (2012)’s study focused on a group of accounting students’ perceptions of faculty’s consideration of learning needs and the student-faculty relationships that develop in classes. According to the results, 35% of the students indicated at least one instance they felt the instructor had given up on them and their learning in a lesson; the students who didn’t feel like this thought the important characteristics of faculty were instructor preparation and enthusiasm, engagement and providing a safe environment and recognition of diversity of students’ learning approaches. Chonko et al. (2002) surveyed the students in Introduction to Business class by asking them several questions about education. Most of the students believe that excellence in education means preparation for the future and their expectations of lecturer are to take care of the students, help them and communicate well with them. Fay & Hardin (2000)’s study aimed to search the opinions of students concerning the qualities or attributes of accounting professors. Knowledge of the subject being taught and the ability to teach were the most important attributes. Actual experience in the subject area, ability and desire to motivate students, and fairness in grading were also very important characteristics. Çukacı & Elagöz (2006)’s study compared the teaching techniques in accounting lessons and found that classical oral explanation and case studies were the most preferable teaching techniques. Kutluk et al. (2011)’s study aimed to search the conditions for a better understanding of the accounting lesson and the perceptions of the students about the lecturers in accounting lessons and it is found that the best method that students understand the accounting lesson was explaining at the blackboard and the most important attributions of the accounting lecturer were good knowledge of the subject, ability to teach and to present the subject well.

## 3. Method

The population of this study is students who take 3 or more accounting lessons during four years of their

education at Business Administration and Public Finance programs of Faculty of Economics and Administrative Sciences and Alanya Faculty of Business of Akdeniz University. Students who attended 4<sup>th</sup> class of the mentioned programs are chosen, because they have taken 3 or more accounting lessons until 4<sup>th</sup> class, so they would be familiar about accounting lessons. Data collection method is non-random sampling. A survey is prepared and conducted to the students during accounting lessons. There are approximately 348 students at the 4<sup>th</sup> classes of these programs who had 3 or more accounting lessons. 187 surveys are obtained. (Rate of return is 54%). The survey is organized by the authors of this paper and by previous studies (Krom& Williams, 2011; Abhayawansa et al., 2012; Grottke et al., 2013; Bandura & Lyons, 2012; Braun & Sellers, 2012; Jinkens, 2003; Fay & Hardin, 2000; Chonko et al., 2002; Kutluk et al., 2011) related to accounting teaching techniques and characteristics of the lecturer. Survey includes 3 sections: The first section consists of 13 demographic questions. The second section of the survey includes 10 Likert type statements about the characteristics of accounting lecturer with the scale interval of 1: *Definitely Unimportant* to 5: *Very Important*. The third section of the survey includes 8 Likert type statements of opinions about accounting teaching technique with the scale interval of 1: *Strongly Disagree* to 5: *Strongly Agree*. The Cronbach Alpha levels of reliability analysis for the second and third sections are 79 % and 73% respectively.

Frequencies of demographic questions and means and standard deviations for statements about characteristics of the accounting lecturer and opinions about accounting teaching techniques are shown in the tables. **Mann Whitney U test is used to determine whether there are significant differences** between students' opinions about the characteristics of accounting lecturer and opinions about accounting teaching technique and choosing accounting as a profession or doing master degree in accounting after graduation and the main reason to study accounting lessons.

#### 4. Findings

The highest or the most remarkable percent of demographic questions are written. Means and standard deviations for statements about characteristics of accounting lecturer and about accounting teaching technique, Mann Whitney U test results are shown in Tables.

Table 1. Descriptive Statistics (percentages of frequencies) for Demographic Questions

Item	Variable (percentages)
1- Gender	Female (53,5) Male (46,5)
2- Age	<22 (23,0) 22-24 (70,6) >24 (6,4)
3- Graduation	Gym. (53,5) Voc.highsch (1,6) Anatolian high sch.(32,1) Other (12,8)
4- Having "Accounting" lesson in Gymnasium	Yes (11,2) No (88,4)
5- Program	Bus. Adm. (27,8) Public Finance (28,9) Alanya Fac of Bus. (43,3)
6- Choosing accounting profession after graduation	Yes (46,0) No (54,0)
7- Doing master degree in accounting after graduation	Yes (21,9) No (78,1)
8- Where to see her/his future	Rather in academia (15,5) Rath. in practice (61,5) To be determined (23,0)
9- The best method to understand "General Accounting"	Blackboard (39,6) Powerpoint (4,8) Bb. and Pp (48,7) Smart b (7,0)
10- The best method to understand "Cost Accounting"	Blackboard (42,2) Powerpoint (5,3) Bb. and Pp (45,5) Smart b (7,0)
11- The best method to understand "Fin.Tab.An."	Blackboard (32,6) Powerpoint (9,1) Bb. and Pp (48,1) Smart b (10,2)
12- The main reason to study accounting lessons:	
12a- To pass	Yes (62,6) No (37,4)
12b- To gain my own viewpoint on research	Yes (17,6) No (82,4)
12c- To enlarge theory	Yes (29,4) No (70,6)
12d- To aid future business practice	Yes (62,6) No (37,4)
12e- To enhance future career perspectives in academia	Yes (15,0) No (85,0)
12f- To enhance future career perspectives in business	Yes (26,2) No (73,8)
13- Average time spend weekly for Learning accounting lesson	Only before examinations (41,7) < 1 hour (24,1) 1-3 hrs (24,1) 4-6 hrs (6,7) > 6 hrs (8,0)

According to Table 1, most of the students are female (53,5%), 22-23 years old (70,6%) and graduated from Gymnasium (53,5%). Only 11,2% of the students had "Accounting" lesson in Gymnasium, 46,0% want to choose accounting profession and 21,9% want to do master degree in Accounting after graduation. Most of them (43,3) are educating at Alanya Faculty of Business now. Most of them see their future rather in business practice (61,5%). The best method to understand "General Accounting", "Cost Accounting" and "Financial Statement Analyses" is using powerpoint presentation and blackboard together. 62,6% of them study accounting lessons to pass, only 17,6% to gain their own viewpoint on lesson, only 29,4% to enlarge theory, 62,6% to aid future business practice, only 15,0% to enhance future career perspectives in academia and 26,2% to enhance future career perspectives in business. For the question of spending average time for learning accounting lesson on weekly basis, Table 1 shows that, most of them study only before examinations (41,7%).

Table 2. Means and standard Deviations for Statements about the Characteristics of Accounting Lecturer

STATEMENTS	Mean	SD
1- Taking a personal interest in each student, knowing them.	4,01	1,06
2- Being available to students outside of class if they need.	4,46	0,76
3-Choosing the teaching method that matches to students.	4,41	0,77
4-Knowledge of her/his field that she/he is teaching and well prepared.	4,73	0,53
5- Encouraging and supporting students.	4,66	0,66
6- To like teaching.	4,67	0,61
7- To have ability to teach.	4,70	0,59
8-To have joking ability when students lose their attention.	4,23	0,98
9- Questions should be asked her/him without hesitation	4,74	0,55
10- Encouraging students to ask and solve questions.	4,44	0,91

Table 2 shows that, students mostly agree with the statements of “Questions should be asked her/him without hesitation”, “Knowledge of her/his field that she/he is teaching and well prepared” and “To have ability to teach” respectively.

Table 3. Means and standard Deviations for Statements of opinions about Accounting Teaching Technique

STATEMENTS	Mean	SD
1-Example questions should be solved after explanation of the theoretical accounting lesson.	4,64	0,68
2-Real life situations in accounting should be incorporated with theory.	4,45	0,78
3-Case studies about accounting should be used.	4,37	0,91
4-Students should be grouped to present the accounting subjects and examples	3,32	1,29
5-Accounting specialists from business practice should be invited to convey their experiences.	4,10	0,97
6- Students should be provided to solve the homework on blackboard.	3,18	1,37
7- Quizzes should be made to ensure me to read the chapter before coming to class	2,82	1,46
8- Accounting working places should be visited to see the real life business.	3,65	1,33

Table 3 shows that, students mostly agree with the statements of “Example questions should be solved after explanation of the theoretical accounting lesson”, “Real life situations in accounting should be incorporated with theory” and “Case studies about accounting should be used” respectively. Students mostly disagree with the statements of “Quizzes should be made to ensure me to read the chapter before coming to class”, “Students should be provided to solve the homework on blackboard” and “Students should be grouped to present the accounting subjects and examples”.

Table 4. Mann Whitney-U test between Choosing Accounting as Profession after graduation and Statements about the Characteristics of Accounting Lecturer

Statement	Group	n	Mean Rank	U	Z	P
Choosing the teaching method that matches to students.	Yes	86	86,06	3660,500	-2,077	0,038
	No	101	100,76			
To have ability to teach.	Yes	86	85,02	3571,000	-2,786	0,005
	No	101	101,64			

P<0,05

As can be seen in Table 3, there are differences between “Choosing Accounting as Profession after graduation” and the two statements about characteristics of the accounting lecturer; “*Choosing the teaching method that matches to students*” and “*To have ability to teach*”. Students who don’t want to choose accounting as profession after graduation agree more with the mentioned statements than who want to choose.

Table 5. Mann Whitney-U test between Doing Master Degree in Accounting after Graduation and Statements about the Characteristics of Accounting Lecturer

Statement	Group	n	Mean Rank	U	Z	P
Questions should be asked her/him without hesitation	Yes	41	104,77	2551,500	-2,040	0,041
	No	146	90,98			

P<0,05

Table 5 shows that, there is a difference between “Doing Master Degree in Accounting after Graduation” and the statement of “Questions should be asked her/him without hesitation. Students who want to do master degree in

accounting after graduation, agree more with the statements than students who don't want to do master degree in accounting.

Table 6. Mann Whitney-U test between Doing Master Degree in Accounting after Graduation and Statements about Accounting Teaching Technique

Statement	Group	n	Mean Rank	U	Z	P
Example questions should be solved after explanation of the theoretical accounting lesson.	Yes	41	108,24	2409,000	-2,449	0,014
	No	146	90,00			
Accounting specialists from business practice should be invited to convey their experiences.	Yes	41	108,06	2416,500	-2,017	0,044
	No	146	90,05			
Quizzes should be made to ensure me to read the chapter before coming to class	Yes	41	111,51	2275,000	-2,400	0,016
	No	146	89,08			
Accounting working places should be visited to see the real life business.	Yes	41	112,23	2245,500	-2,531	0,016
	No	146	88,88			

P<0,05

Table 6 shows that, there are differences between “Doing Master Degree in Accounting after Graduation” and the four statements about accounting teaching techniques; “*Example questions should be solved after explanation of the theoretical accounting lesson*”, “*Accounting specialists from business practice should be invited to convey their experiences*”, “*Quizzes should be made to ensure me to read the chapter before coming to class*” and “*Accounting working places should be visited to see the real life business*”. Students who want to do master degree in accounting after graduation, agree more with the mentioned statements.

Table 7. Mann Whitney-U test between Studying Accounting Lesson to aid Future Business Practice and Statements about the Characteristics of Accounting Lecturer

Statement	Group	n	Mean Rank	U	Z	P
Knowledge of her/his field that she/he is teaching and well prepared.	Yes	117	98,87	3525,000	-2,174	0,030
	No	70	85,86			
Encouraging and supporting students.	Yes	117	98,94	3516,500	-2,116	0,034
	No	70	85,74			
To like teaching.	Yes	117	99,30	3475,000	-2,255	0,024
	No	70	85,14			
Encouraging students to ask and solve questions.	Yes	117	100,02	3390,500	-2,313	0,021
	No	70	83,94			

P<0,05

According to the Table 7, there are differences between “Studying Accounting Lesson to aid Future Business Practice” and the four statements about characteristics of the accounting lecturer; “*Knowledge of her/his field that she/he is teaching and well prepared*”, “*Encouraging and supporting students*”, “*To like teaching*” and “*Encouraging students to ask and solve questions*”. Students who study Accounting Lesson to aid future Business practice, agree more with the mentioned statements.

Table 8. Mann Whitney-U test between Studying Accounting to aid Future Business Practice and Statements about Accounting Teaching Technique

Statement	Group	n	Mean Rank	U	Z	P
Accounting specialists from business practice should be invited to convey their experiences.	Yes	117	100,66	3316,000	-2,330	0,020
	No	70	82,87			
Students should be provided to solve the homework on blackboard.	Yes	117	102,50	3100,500	-2,838	0,005
	No	70	79,79			
Quizzes should be made to ensure me to read the chapter before coming to class	Yes	117	104,75	2837,000	-3,595	0,000
	No	70	76,03			

P<0,05

Table 8 shows that, there are differences between “Studying Accounting Lesson to aid Future Business Practice” and the three statements about accounting teaching techniques; “*Accounting specialists from business practice should be invited to convey their experiences*”, “*Students should be provided to solve the homework on blackboard*” and “*Quizzes should be made to ensure me to read the chapter before coming to class*”. Students who study Accounting Lesson to aid future Business practice, agree more with the mentioned statements.

Table 9. Mann Whitney-U test between Studying Accounting to Enhance Future Career Perspectives in Academia and Statements about the Characteristics of Accounting Lecturer

Statement	Group	n	Mean Rank	U	Z	P
Encouraging and supporting students.	Yes	28	110,98	1750,500	-2,359	0,018
	No	159	91,01			
Questions should be asked her/him without hesitation	Yes	28	110,30	1769,500	-2,445	0,014
	No	159	91,13			

P<0,05

According to the Table 9, there are differences between “Studying Accounting Lesson to Enhance Future Career Perspectives in Academia” and the two statements about characteristics of the accounting lecturer; “*Encouraging and supporting students*” and “*Questions should be asked her/him without hesitation*”. Students who study Accounting Lesson to enhance future career perspectives in academia, agree more with the mentioned statements than students who don’t study for this purpose.

Table 10. Mann Whitney-U test between Studying Accounting to enhance future career perspectives in academia and Statements about Accounting Teaching Technique

Statement	Group	n	Mean Rank	U	Z	P
Example questions should be solved after explanation of the theoretical accounting lesson.	Yes	28	113,25	1687,000	-2,621	0,009
	No	159	90,61			
Real life situations in accounting should be incorporated with theory.	Yes	28	110,20	1772,500	-1,959	0,050
	No	159	91,15			
Accounting specialists from business practice should be invited to convey their experiences.	Yes	28	111,43	1738,000	-1,980	0,048
	No	159	90,93			
	Yes	28	117,82	1559,000	-2,582	0,010
Students should be provided to solve the homework on blackboard.	No	159	89,81			
	Yes	28	123,61			
	No	159	88,79	1397,000	-3,213	0,001
Quizzes should be made to ensure me to read the chapter before coming to class.	Yes	28	112,59			
	No	159	90,73			
Accounting working places should be visited to see the real life business.	Yes	28	112,59	1705,500	-2,044	0,041
	No	159	90,73			

P<0,05

Table 10 shows that, there are differences between “Studying Accounting Lesson to Enhance Future Career Perspectives in Academia” and the six statements about accounting teaching techniques; “*Example questions should be solved after explanation of the theoretical accounting lesson*”, “*Real life situations in accounting should be incorporated with theory*”, “*Accounting specialists from business practice should be invited to convey their experiences*”, “*Students should be provided to solve the homework on blackboard*”, “*Quizzes should be made to ensure me to read the chapter before coming to class*” and “*Accounting working places should be visited to see the real life business*”. Students who study Accounting Lesson to enhance future career perspectives in academia, agree more with the mentioned statements.

## 5. Conclusion

The purpose of this study is to determine the opinions of university students about teaching techniques which include the devices that are used, the type of teaching and the characteristics of the accounting lecturer in different types of accounting lessons. It is also aimed to detect the preferable teaching technique in different accounting lessons and the main reason of studying the accounting lesson. Most of the students see their future rather in business practice and almost the half of the students want to choose accounting as profession after graduation. The best method to understand different types of accounting lessons is using powerpoint presentation and blackboard



together. In Kutluk et al.(2011)'s study, the best way to understand the accounting lesson was explaining at the blackboard. Most of them study accounting lessons to pass and to aid future business practice. Unfortunately, most of them study accounting lessons only before the examinations. Students think that the most important characteristics of accounting lecturer are to be asked questions without hesitation, knowledge of the field that is taught and well prepared and having ability to teach. Also in Fay & Hardin (2000)'s study and Kutluk et al. (2011)'s study, knowledge of the field that is taught and having ability to teach were the most important characteristics. Related to accounting teaching techniques, students think that questions should be solved after explanation of the theoretical accounting lesson, real life situations in accounting should be incorporated with theory and case studies about accounting should be used. Also in Çukacı & Elagöz (2006)'s study, classical oral explanation and case studies were the most preferable teaching techniques. There are some significant results to be answer of research questions: Interestingly, choosing the teaching method that matches to students and having ability to teach are the most important characteristics of accounting lecturer for the students who don't want to choose accounting as profession after graduation. In Bandura & Lyons (2012)'s study, instructor preparation and recognition of diversity of students' learning approaches were from the most important characteristics of faculty. To be asked questions without hesitation is the most important characteristics of accounting lecturer for the students who want to do master degree in accounting after graduation. Also these students think that questions should be solved after explanation of the theoretical accounting lesson, accounting specialists from business practice should be invited to convey their experiences, quizzes should be made to ensure them to read the chapter before coming to class and accounting working places should be visited to see the real life business. Encouraging students to ask and solve questions is the most important characteristics of accounting lecturer; and inviting accounting specialists from business practice, to provide students provided to solve the homework on blackboard, to make quizzes to ensure them to read the chapter before coming to class are the most preferable accounting teaching techniques for the students both who study accounting lesson to aid future business practice and to enhance future career perspectives in academia. It can be said that accounting lecturer's knowledge, teaching ability, encouraging ability and to be reachable without hesitation are the most important characteristics. Solving questions with theoretical lesson, real life situation examples and case studies are most preferable accounting teaching techniques. Students who don't want to choose accounting as profession or as academic career, don't want to participate to lesson actively by solving homework on blackboard or presenting accounting subjects as groups or having quizzes. Manly & Thomas (2009, p. 119, 121) mention that the changing characteristics of the students who were borned between 1983 and 1986 and often called "Millennials" or "Generation Y" provide a challenge for accounting educators and employers . They suggest specific teaching techniques for these students to be better engaged in the learning process. Those techniques don't include changing lesson content, but focus on the interactions and communications between faculty and students and by implementing a new lesson policy or in-class activity, a better connection and a more satisfying learning environment can be provided for everyone. Lecturers should find ways to encourage students to participate to lessons actively by solving problems or presenting subjects in front of their friends. Also enthusiasm and providing a safe environment for them will cause students to adopt accounting which will be very useful in all fields of future's jobs. The limitation of this study is that it is performed with one university about accounting lecturers and accounting teaching techniques. It is suggested that to detect students' own opinions of lecturer and teaching techniques fort the ways adopting accounting lessons.

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